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(54) Title: PHOSPHODIESTERASE INHIBITORS

(57) Abstract: The present invention relates to isoxazoline derivatives and their analogues, which can be used as phosphodiesterase (PDE) type IV selective inhibitors. Compounds disclosed herein can be useful in the treatment of AIDS, asthma, arthritis, bronchitis, chronic obstructive pulmonary disease (COPD), psoriasis, allergic rhinitis, shock, atopic dermatitis, Crohn's disease, adult respiratory distress syndrome (ARDS), eosinophilic granuloma, allergic conjunctivitis, osteoarthritis, ulcerative colitis and other inflammatory diseases especially in humans. Processes for the preparation of disclosed compounds, pharmaceutical compositions containing the disclosed compounds, and their use as PDE type IV selective inhibitors, are provided.